

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Monroe Central School Corp (6820)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,334,645	\$1,586,754	\$1,542,268	16%	-3%
	11300 High School	\$1,154,871	\$1,352,883	\$1,439,732	25%	6%
	11350 Honors Diploma Award	\$0	\$41,399	\$52,622	n/a	27%
	11420 Agriculture B	\$33,836	\$44,178	\$46,315	37%	5%
	11450 Consumer and Homemaking	\$97,761	\$87,555	\$89,360	-9%	2%
	11510 Cooperative Education	\$43,957	\$25,372	\$25,794	-41%	2%
	11900 Other Regular Programs	\$2,121	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$0	\$45,335	\$44,810	n/a	-1%
	12210 Mild Mental Handicap	\$111,094	\$251,787	\$307,693	177%	22%
	12350 Homebound	\$0	\$0	\$1,670	n/a	n/a
	12510 Communication Disorder	\$61,396	\$43,731	\$50,530	-18%	16%
	12520 Compensatory	\$0	\$0	\$1,539	n/a	n/a
	12620 Learning Disability - All Others	\$34,533	\$73,510	\$84,591	145%	15%
	12710 Equal Opportunity At Risk	\$20,767	\$33,274	\$42,510	105%	28%
	12810 Special Education Preschool	\$65,510	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$0	\$1,614	\$968	n/a	-40%
	14300 High School	\$16,278	\$6,544	\$2,555	-84%	-61%
	15100 Non-Credit Enrichment Programs	\$0	\$0	\$0	n/a	n/a
	16100 Remediation Testing	\$31,623	\$27,205	\$16,985	-46%	-38%
	16200 Preventive Remediation	\$0	\$0	\$0	n/a	n/a
	22220 School Library	\$105,505	\$113,683	\$117,347	11%	3%
	22230 Audiovisual	\$556	\$720	\$512	-8%	-29%
	22250 Computer Assisted Instruction Services	\$96,424	\$76,412	\$147,660	53%	93%
	24100 Office of the Principal Services	\$214,882	\$427,761	\$418,309	95%	-2%
	25820 Textbooks and Repairs	\$84,755	\$74,101	\$57,605	-32%	-22%
	26497 Teachers Retirement Fund	\$124,647	\$240,829	\$253,647	103%	5%
	41100 Transfer Tuition	\$62,816	\$56,039	\$72,120	15%	29%
	41300 Area Vocational Schools	\$31,414	\$77,878	\$59,632	90%	-23%
	41400 Joint Services and Supply	\$3,670	\$81,097	\$76,861	> 500%	-5%
Student Academic Achievement Total		\$3,733,060	\$4,769,661	\$4,953,633	33%	4%
Student Instructional Support						
	21110 Service Area Direction	\$0	\$5,000	\$3,408	n/a	-32%
	21220 Counseling Services	\$46,600	\$58,447	\$58,280	25%	0%
	21340 Nurse Services	\$39,614	\$55,363	\$54,977	39%	-1%
	21390 Other Health Services	\$0	\$297	\$0	n/a	-100%
	21420 Psychological Testing	\$875	\$0	\$0	-100%	n/a
	22120 Instruction & Curriculum Development	\$0	\$0	\$0	n/a	n/a
	22130 Instructional Staff Training Services	\$0	\$0	\$0	n/a	n/a

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	22190 Instructional Staff Training Services - Other	\$0	\$7,219	\$7,463	n/a	3%
	23110 Service Area Direction	\$23,268	\$13,260	\$12,721	-45%	-4%
	23120 Service Area Assistants	\$49,300	\$80,216	\$82,791	68%	3%
	23210 Office of the Superintendent	\$66,051	\$94,727	\$106,655	61%	13%
	23290 Other Executive Administrative Services	\$165	\$12,528	\$16,496	> 500%	32%
	26440 Inservice Training (Non-Instructional)	\$166	\$0	\$0	-100%	n/a
	26710 Technology Support and Maintenance	\$0	\$69,454	\$64,145	n/a	-8%
Student Instructional Support Total		\$226,038	\$396,512	\$406,935	80%	3%
Overhead and Operational						
	23150 Legal Services	\$2,958	\$0	\$2,886	-2%	n/a
	23160 Promotion Expenses	\$4,109	\$3,081	\$5,386	31%	75%
	25291 Refund of Revenue	\$0	\$517	\$314	n/a	-39%
	25295 Bank Service Charge	\$0	\$1,481	\$815	n/a	-45%
	25360 Rent of Buildings & Equipment	\$0	\$0	\$0	n/a	n/a
	25410 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	25420 Maintenance of Buildings	\$426,863	\$601,028	\$622,568	46%	4%
	25430 Maintenance of Grounds	\$23,214	\$23,007	\$61,475	165%	167%
	25440 Maintenance of Equipment	\$179,310	\$29,324	\$28,295	-84%	-4%
	25450 Vehicle Maintenance (other than buses)	\$0	\$0	\$0	n/a	n/a
	25470 Insurance (other than buses)	\$3,992	\$84,364	\$52,587	> 500%	-38%
	25510 Service Area Direction	\$64,625	\$51,500	\$52,500	-19%	2%
	25520 Vehicle Operation	\$149,227	\$194,382	\$192,493	29%	-1%
	25530 Monitoring Services	\$0	\$496	\$1,595	n/a	222%
	25540 Vehicle Servicing and Maintenance	\$91,115	\$136,769	\$130,558	43%	-5%
	25550 Purchase of School Buses	\$68,140	\$85,654	\$333,615	390%	289%
	25560 Insurance on Buses	\$5,017	\$16,760	\$14,453	188%	-14%
	25590 Other Pupil Transportation Services	\$241	\$0	\$0	-100%	n/a
	25620 Food Preparation and Dispensing	\$105,712	\$0	\$0	-100%	n/a
	25640 Food Purchases	\$127,804	\$187,600	\$201,922	58%	8%
	25690 Other Food Services	\$6,144	\$10,280	\$8,312	35%	-19%
	25920 Ditch Assessments	\$57	\$259	\$127	123%	-51%
	32000 Community Recreation	\$3,000	\$8,573	\$3,000	0%	-65%
	34000 Athletic Coaches	\$48,589	\$85,742	\$101,462	109%	18%
	39100 High School Band Uniforms	\$0	\$6,317	\$0	n/a	-100%
	39900 Other Community Services	\$0	\$1,532	\$14,332	n/a	> 500%
	49200 Scholarships	\$8,592	\$4,493	\$4,493	-48%	0%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$13,332	\$16,130	n/a	21%
Overhead and Operational Total		\$1,318,710	\$1,546,490	\$1,849,318	40%	20%

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Nonoperational						
	25330 Professional Services	\$18,726	\$12,657	\$11,330	-39%	-10%
	25340 Educational Specifications Development	\$0	\$0	\$0	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	\$119,636	\$39,011	\$68,199	-43%	75%
	25351 Building Acquisition/Construction/Improvement	\$0	\$13,429	\$53,673	n/a	300%
	25380 Purchase of Mobile or Fixed Equipment	\$55,329	\$9,927	\$59,898	8%	> 500%
	25390 Other Facilities Acquisition & Construction	\$121	\$194,464	\$116,228	> 500%	-40%
	51100 Bonds, PRINCIPAL OF DEBT	\$3,712	\$48,333	\$60,000	> 500%	24%
	52100 Bonds, INTEREST ON DEBT	\$459,406	\$108,539	\$88,319	-81%	-19%
	53100 Buildings, LEASE RENTAL	\$0	\$209,125	\$211,670	n/a	1%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$29,125	\$10,875	\$11,673	-60%	7%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$121,500	\$265,523	\$279,326	130%	5%
Nonoperational Total		\$807,556	\$911,884	\$960,315	19%	5%
prorated						
	26491 PERF	\$43,113	\$41,567	\$46,888	9%	13%
	26492 Social Security	\$303,747	\$374,521	\$383,832	26%	2%
	26493 Workmen's Compensation	\$0	\$7,996	\$21,733	n/a	172%
	26494 Group Insurance	\$267,107	\$496,136	\$570,319	114%	15%
	26496 Unemployment Compensation	\$0	\$9,946	\$1,489	n/a	-85%
	26498 Severance/Early Retirement Pay	\$48,907	\$51,533	\$47,718	-2%	-7%
prorated Total		\$662,875	\$981,699	\$1,071,978	62%	9%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$4,206,691	\$5,519,339	\$5,798,078	38%	5%	62.3%	64.1%	62.7%
Student Instructional Support	\$258,445	\$459,783	\$474,726	84%	3%	3.8%	5.3%	5.1%
Overhead and Operational	\$1,475,804	\$1,715,240	\$2,009,060	36%	17%	21.9%	19.9%	21.7%
Nonoperational	\$807,297	\$911,884	\$960,315	19%	5%	12.0%	10.6%	10.4%
Grand Total	\$6,748,238	\$8,606,246	\$9,242,179	37%	7%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	66.2%	69.5%	67.9%